

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO

IN THE MATTER OF:
ANDRES RIVERA-PACHECO
Petitioner (s)

CASE NO:10-10061 BKT
CHAPTER 13

NOTICE OF SUBMITTING AMENDED SCHEDULE "A"

TO THE HONORABLE COURT:

COME (S) NOW, debtor(s) through the undersigned attorney and respectfully state(s), allege(s) and pray(s) as follows:

1. That debtor(s) is submitting with this Notice amended schedule "A".
2. The purpose of the amendment is to:

A. To clarify debtor interest to property inheritance and to include comparables report.
3. Dates for meeting of creditors, for filing claims and for hearing of confirmation are to be notified or have been by the Trustee of this case.

NOTICE

Within thirty (30) days after service as evidence by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk's office of the U.S Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the objection will be deemed unopposed and may be granted unless: (1) the requested relief is forbidden by law. (2) The requested relief is against public policy; or (3) in the opinion of the Court, the interest of justice requires otherwise. If you file a timely response, the court may in its discretion schedule a hearing.

WE HEREBY CERTIFY that on this same date and by electronic CM/EC filing system, copy of this Notice has been sent to Mr. Alejandro Oliveras Esq., Chapter 13 Trustee, PO Box 9024062, Old San Juan Station, San Juan, PR 00902-4062 and to all interested parties mentioned in attached Master Address List.

Respectfully Submitted

In San Juan, Puerto Rico, this December 13, 2010

JAIME RODRÍGUEZ LAW OFFICE, PSC
Attorney for Petitioner(s)
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ELECTRONICALLY FILED
S/ Jaime Rodríguez-Pérez,
USDC- PR 221011

IN RE RIVERA PACHECO, ANDRES

Case No. 10-10061-13

Debtor(s)

(If known)

AMENDED SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
1. RESIDENTIAL PROPERTY: 50% INTEREST IN RESIDENTIAL PROPERTY LOCATED AT URB MARINA BAHIA, MG 20 PLAZA 40, CATANO PR 00962. THE PROPERTY CONSISTS OF THREE BEDROOMS, TWO BATHROOMS, LIVING ROOM, DINING ROOM, KITCHEN, AND LAUNDRY AREA. ON DECEMBER 1988 DEBTOR ACQUIRED THE REFERRED PROPERTY IN THE AMOUNT OF \$104,192.00. DEBTOR UNDERSTANDS THAT THE PROPERTY HAS A MARKET VALUE OF \$260,000.00. DEBTOR ANTICIPATES: LIQUIDATION EXPENSES: \$24,487.86 LIQUIDATION VALUE: \$0.00 SEE ATTACHED HYPOTHETICAL CHAPTER 7 LIQUIDATION ANALYSIS, AND APPRAISAL PROPERTY SEE EXHIBIT A.		C	260,000.00	209,048.91
2. COMMERCIAL PROPERTY: 100% INTEREST IN COMMERCIAL PROPERTY LOCATED AT CALLE IGUANA #3, CAMUY PR. ON 2007 DEBTOR ACQUIRED THE REFERRED PROPERTY IN THE AMOUNT OF \$170,000.00. DEBTOR UNDERSTANDS THAT THE PROPERTY HAS A MARKET VALUE OF \$190,000.00. DEBTOR ANTICIPATES: LIQUIDATION EXPENSES: \$24,824.69 LIQUIDATION VALUE: \$0.00 SEE ATTACHED HYPOTHETICAL CHAPTER 7 LIQUIDATION ANALYSIS, SEE EXHIBIT B.			190,000.00	158,963.84
3. INHERITANCE PROPERTY: 20% INHERITANCE INTEREST IN ESTATE OF MR. ANDRES RIVERA-VAZQUEZ WHICH CONSISTS OF 50% INTEREST IN RESIDENTIAL PROPERTY LOCATED AT BOULEVARD DEL RIO		C	80,000.00	0.00
TOTAL			530,000.00	

(Report also on Summary of Schedules)

IN RE:				
CASE NO.	0			
PROPERTY 1:	Residential property at Catano, PR			
LIQUIDATION VALUE ANALYSIS				
Non Exempt Equity		\$	49,951.09	
Liquidation Expenses		\$	-	
Liquidation Value		\$	-	
Debtor(s) Ownership Interest	0.50	(1 = 100%)		
Debtor(s) Non Exempt Equity		\$	24,475.55	
Debtor(s) Liquidation Expenses		\$	24,487.86	
Liquidation Value of Debtor(s)		\$	-	
LIQUIDATION EXPENSES				
Chapter 7 Trustee's Fee				
Total disbursements	\$	129,500.00		
\$0 - \$5,000 @ 25%			\$	1,250.00
\$5,000.01-\$50,000 @10%			\$	4,500.00
\$50,000.01 - @5%			\$	3,975.00
Trustees Fees Total	\$	9,725.00		
Capital Gain Tax @10%	\$	15,580.80	CAPITAL GAIN=	\$155,808.00
Buy Sale Cost and Fees				
Notary Fees			\$	1,300.00
Stamps			\$	291.00
Total	\$	1,591.00	\$	1,591.00
Mortgage Cancellation 1st.				
Notary Fees			\$	1,045.24
Original Stamps			\$	235.05
CertifiedDeed Stamps			\$	130.52
Property Registry Voucher			\$	10.00
Certified Deed Voucher			\$	418.10
Certified Notary fees			\$	15.00
Total	\$	1,853.92	\$	1,853.92
Mortgage Cancellation 2nd.				
Notary Fees			\$	-
Original Stamps			\$	-
Certified Copy Deed Stamps			\$	-
Property Registry Voucher			\$	-
Certified Copy Deed Voucher			\$	-
Certified Notary fees			\$	-
Total	\$	-	\$	-
Mortgage Cancellation 3rd.				
Notary Fees			\$	-
Original Stamps			\$	-
Certified Copy Deed Stamps			\$	-
Property Registry Voucher			\$	-
Certified Copy Deed Voucher			\$	-
Certified Notary fees			\$	-
Total	\$	-	\$	-
Title Study	\$	50.00		
Presentation Fees	\$	50.00		
Realtor Fees @ 4%	\$	10,400.00		
Total Expenses w/o Ch 7 Fees	\$	29,525.72		
Adjustment to Total Expenses		\$14,762.86		
Debtor(s) Expenses plus Ch 7 Fees	\$	24,487.86		

IN RE:				
CASE NO.		0		
PROPERTY 1:		Residential property at Camuy, PR		
LIQUIDATION VALUE ANALYSIS				
Non Exempt Equity		\$	23,860.14	
Liquidation Expenses		\$	-	
Liquidation Value		\$	-	
Debtor(s) Ownership Interest		1.00 (1 = 100%)		
Debtor(s) Non Exempt Equity		\$	23,860.14	
Debtor(s) Liquidation Expenses		\$	24,824.69	
Liquidation Value of Debtor(s)		\$	-	
Value	Actual		Original	Cost of Improvements
	\$	190,000.00	\$	170,000.00
1st. mortgage	\$	156,310.86	\$	156,310.86
2nd.mortgage	\$	4,829.00	\$	4,829.00
3rd.mortgage	\$	-	\$	-
Equity	\$	28,860.14		
Exemption	\$	5,000.00		
Non Exempt Equity	\$	23,860.14		
LIQUIDATION EXPENSES				
Chapter 7 Trustee's Fee				
Total disbursements	\$	185,000.00		
\$0 - \$5,000 @ 25%			\$	1,250.00
\$5,000.01-\$50,000 @10%			\$	4,500.00
\$50,000.01 - @5%			\$	6,750.00
Trustees Fees Total	\$	12,500.00		
Capital Gain Tax @10%	\$	2,000.00	CAPITAL GAIN=	\$20,000.00
Buy Sale Cost and Fees				
				Sale Price
Notary Fees			\$	950.00
Stamps			\$	211.00
Total	\$	1,161.00	\$	1,161.00
Mortgage Cancellation 1st.				
				Original Note
Notary Fees			\$	781.55
Original Stamps			\$	177.31
CertifiedDeed Stamps			\$	99.16
Property Registry Voucher			\$	10.00
Certified Deed Voucher			\$	312.62
Certified Notary fees			\$	15.00
Total	\$	1,395.64	\$	1,395.64
Mortgage Cancellation 2nd.				
				Original Note
Notary Fees			\$	24.15
Original Stamps			\$	5.83
Certified Copy Deed Stamps			\$	3.41
Property Registry Voucher			\$	10.00
Certified Copy Deed Voucher			\$	9.66
Certified Notary fees			\$	15.00
Total	\$	68.05	\$	68.05
Mortgage Cancellation 3rd.				
				Original Note
Notary Fees			\$	-
Original Stamps			\$	-
Certified Copy Deed Stamps			\$	-
Property Registry Voucher			\$	-
Certified Copy Deed Voucher			\$	-
Certified Notary fees			\$	-
Total	\$	-	\$	-
Title Study	\$	50.00		
Presentation Fees	\$	50.00		
Realtor Fees @ 4%	\$	7,600.00		
Total Expenses w/o Ch 7 Fees	\$	12,324.69		
Adjustment to Total Expenses		\$0.00		
Debtor(s) Expenses plus Ch 7 Fees	\$	24,824.69		

IN RE RIVERA PACHECO, ANDRES

Debtor(s)

Case No. 10-10061-13

(If known)

AMENDED SCHEDULE A - REAL PROPERTY
(Continuation Sheet)

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
<p>H 114, GUAYNABO, PR . THE PROPERTY CONSISTS OF THREE BEDROOMS, TWO BATHROOMS, LIVING ROOM, DINING ROOM, KITCHEN, AND GARAGE AREA.</p> <p>THE PROPERTY HAS AN ESTIMATED MARKET VALUE OF \$160,000.00. HEIRS ARE DEBTOR, WIDOW MRS. PACHECO AND THREE SIBLINGS, FOR A TOTAL OF 5.</p> <p>ANALYSIS: DEBTOR ANTICIPATES: LIQUIDATION EXPENSES: \$8,103.31 SEE ATTACHED HYPOTHETICAL CHAPTER 7 LIQUIDATION ANALYSIS, COMPARABLES REPORT, "SEE EXHIBIT B.</p> <p>LIQUIDATION VALUE AFTER EXEMPTIONS: \$632.19</p> <p>-----</p> <p>-----</p>				



JAIME RODRIGUEZ LAW OFFICE, PSC



LIQUIDATION VALUE ANALYSIS

Debtor: ANDRES RIVERA-PACHECO

Case Num: 10-10061

Spouse:

1 Residential property located at: URB BOULEVARD DEL RIO H 114, GUAYNABO, PR

Original Cost

A. Replacement value:			\$160,000.00
First Mortgage (RG MORTGAGE)		\$58,594.00	
Second Mortgage		0.00	
Other Liens		0.00	\$58,594.00
	Gross equity		\$101,406.00

B. Liquidation Costs:			
Heirs Declaratory		\$500.00	
"Planilla Caudal relicto"		200.00	
"Instancia"		250.00	
"Instancia's" stamps and vouchers		300.00	
Notary fees on deed of sale	\$	1,000.00	
Notary fees, 1st mortgage cancellation		800.00	
Notary fees, 2nd mortgage cancellation		0.00	
Stamps and vouchers		100.00	
CRIM		0.00	
Capital gains @ 10% (\$25,000 original cost)		0.00	
Realtor fees @ (3%)	3%	4,800.00	\$6,700.00

Gross equity less Liquidation Cost \$94,706.00

C. Total balance to be liquidated			\$94,706.00
% interest of deceded person in property	50%		47,353.00
Less: "Cuota Viudal Usufructuaria for widow"		21,220.74	26,132.26
divided by number of heirs, equal amount available for debtor	4		6,533.07

Chapter 7 Trustee fees under 11 USC 326

Total disbursements		\$6,533.07
\$0 - \$5,000 @ 25%	\$1,250.00	
\$5,000.01-\$50,000 @ 10%	\$153.31	
\$50,000.01 - @ 5%	\$0.00	

Chapter 7 Trustee fees under 11 USC 326 \$1,403.31

Net Participation of debtor \$5,129.76

D. Plus: 6% interest			\$5,457.19
Less: exemptions under 522 (d) (1)		0.00	
Less: exemptions under 522 (d) (5) {unused amount of 522 (d) (1)}		4,825.00	
Less: exemptions under 522 (d) (5) Wild card exemption			4,825.00

LIQUIDATION VALUE (6% present value interest include) \$632.19

LIQUIDATION EXPENSES \$8,103.31

Report Date: 12/10/2010

Company: JAIME RODRIGUEZ LAW OFFICE, PS

Telephones:



PUERTO RICO COMPARABLE SALES DATA SYSTEM

BLOCK LOT		STREET	DEV. / WARD	MUNICIPALITY	SALE PRICE	Date Sold mm/dd/yy	Sale Type	Lot Area	Type	Const	Age A - E		Cond	Story	Unit	Room	Bedr	Bath	House Area	Carport Garage	Appt Val
APT I-311			BOULEVARD DEL RIO COND.	GUAYNABO	150,000	01/11/08	CON		WU	RC	10	5	A	1	1	6	3	2.0	1115	2PK	155,000
APT C-311			BOULEVARD DEL RIO COND.	GUAYNABO	150,000	04/27/07	CON		WU	RC	10	5	A	1	1	6	3	2.0	1102	2PK	150,000
APT E-315			BOULEVARD DEL RIO COND.	GUAYNABO	145,000	02/15/08	CON		WU	RC	8	5	G	1	1	6	3	2.0	1146	2PK	155,000
APT H-338			BOULEVARD DEL RIO COND.	GUAYNABO	142,500	01/30/08	CON		WU	RC	8	5	G	1	1	6	3	2.0	1132	2PK	154,000

The Information contained in this report is considered reliable and believed to be true and correct. However no responsibility for accuracy can be assumed by P.R. Comparable Sa
Neither all, nor any part of the report, or copy thereof, shall be used without the written consent and approval of the publisher.

"No le niegues una comparable a un compañero pero motivalo a que se suscriba al sistema"

INSTRUCCIONES PARA EL USO DE LA CALCULADORA (TEST VERSION 0.01a)

[La calculadora se ofrece para fines educativos y como ejemplos de los posibles cálculos . Deberá usarse únicamente para fines ilustrativos, y bajo su propia responsabilidad. La Asociación de Notarios no asume responsabilidad alguna por el uso de la calculadora. Para mayor certeza, deberá consultar con su notario o contador publico autorizado.]

Tan solo deben llenarse los espacios que están marcados con el color amarillo.

En el espacio identificado como **Caudal** Debe incluir el monto del caudal que va a ser objeto de partición. (Recordar que si se trata de bienes gananciales, la cantidad a incluirse debe ser solamente la que le corresponda al cónyuge fallecido.)

En los próximos espacios, incluir la **Edad de la viuda** y su género.

Para llenar el espacio de **expectativa de vida** debe hacerse referencia a la tabla de expectativa de vida que se vaya a utilizar. Para fines de ilustración, se incluye la tabla que aparece en la página _____

Seleccione la cantidad que corresponda a la expectativa de vida aplicable a su caso y coloque esta cantidad en el espacio amarillo.

Si hay hijos o descendientes, pase a la sección III, y utilice la sección correspondiente, dependiendo de si los hijos son **de un solo matrimonio** o si se trata de **hijos de mas de un matrimonio**, e indique el número de hijos que corresponda. De existir testamento, y de existir mejora, incluya la cantidad que corresponde a la **Mejora** en el espacio indicado.

Para mayor información sobre la doctrina aplicable y ejemplos concretos del derecho de usufructo viudal, uede consultar el libro del Profesor Juan Muñiz Belbrú, **Herencia, el Usufructo Viudal (Determinación y Liquidación), Edición 1997.*

[**OPRIMA AQUI PARA VER LA TABLA DE EXPECTATIVA DE VIDA**](#)

CALCULO DEL USUFRUCTO VIUDAL

(version de prueba Sept 2005)

CONYUGE SUPERSTITE

Caudal	160,000.00	
Edad Viuda	78	
Genero	femenina	
expectativa de vida	90	16.578699445
Interes	6%	

I. Con un solo hijo

Una tercera parte de la herencia

Del tercio de mejora

Usufructo de	53,333.33
Anualidad	3,200.00
Conmutación	53,051.84

Vigente

Intestada		53,051.84
Testada		
no menos de		53,051.84
no mas de		106,385.17

II. Con ascendientes

Una tercera parte de la herencia

De la libre disposicion

Usufructo de	53,333.33
Anualidad	3,200.00
Conmutación	53,051.84

Vigente

Intestada		53,051.84
Testada		
no menos de		53,051.84
no mas de		133,051.84

III. Con dos o más hijos o descendientes

1) hijos de un solo matrimonio

(Legítima larga menos la mejora) dividido entre la cantidad de hijos mas uno

Del tercio de mejora

Cantidad de hijos

4

Mejora

Usufructo de	21,333.33
Anualidad	1,280.00
Conmutación	21,220.74

Vigente

Intestada		21,220.74
Testada		
no menos de		21,220.74

no mas de	74,554.07
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2) hijos de mas de un matrimonio

(Legitima larga menos la mejora) dividido entre la cantidad de hijos

De la libre disposicion

Cantidad de hijos

Mejora

Usufructo de	NaN
Anualidad	NaN
Comutación	NaN

Vigente

Intestada		NaN
Testada		
no menos de		NaN
no mas de		NaN

IV. Con personas que no son ni descendientes ni ascendientes

La mitad de la herencia

Del total de la herencia

Si no hay colaterales preferentes hereda la totalidad

Usufructo de	80,000.00
Anualidad	4,800.00
Comutación	79,577.76

Vigente

Intestada		79,577.76
Testada		
no menos de		79,577.76
no mas de		160,000.00

☒ Automatic recalculation

Recalculate

Esta Calculadora que ofrecemos se encuentra en estado de prueba; Agradeceremos cualquier comentario, asi como cualquier sugerencia relacionada con este servicio.

[Oprima aqui para enviarnos un mensaje por correo electronico.](#)

IN RE RIVERA PACHECO, ANDRES

Debtor(s)

Case No. 10-10061-13

(If known)

AMENDED DECLARATION CONCERNING DEBTOR'S SCHEDULES**DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR**

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 23 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date: December 13, 2010 Signature: /s/ ANDRES RIVERA PACHECO
ANDRES RIVERA PACHECO

Debtor

Date: _____ Signature: _____
 (Joint Debtor, if any)
 [If joint case, both spouses must sign.]

DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342 (b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required by that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer

Social Security No. (Required by 11 U.S.C. § 110.)

If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social security number of the officer, principal, responsible person, or partner who signs the document.

Address

Signature of Bankruptcy Petition Preparer

Date

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document, unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional signed sheets conforming to the appropriate Official Form for each person.

A bankruptcy petition preparer's failure to comply with the provision of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the _____ (the president or other officer or an authorized agent of the corporation or a member or an authorized agent of the partnership) of the _____ (corporation or partnership) named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of _____ sheets (*total shown on summary page plus 1*), and that they are true and correct to the best of my knowledge, information, and belief.

Date: _____ Signature: _____

(Print or type name of individual signing on behalf of debtor)

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

MASTER ADDRESS LIST

RIVERA PACHECO, ANDRES
MG 20 PLAZA 40
URB MARINA BAHIA
CATANO, PR 00962

DEPARTAMENTO DEL TRABAJO
EDIF PRUDENCIO RIVERA MARTINEZ
AVE. MUNOZ RIVERA 505
HATO REY, PR 00918

MGM OPTICAL LABORATORY, INC
621 AVE DE DIEGO
SAN JUAN, PR 00920-5001

Jaime Rodriguez Law Office, PSC
Urb Rexville BB21 Calle 38
Bayamon, PR 00956

DEPT OF HEALTH & HUMAN SVCS/HRS
5600 FISHERS LN
ROCKVILLE, MD 20852

MID AMERICA BANK AND TRUST
5109 S BROADBAND LN
SIOUX FALLS, SD 57108

AMERICAN EXPRESS
PO BOX 1270
NEWARK, NJ 07101-1270

DTOP PUERTO RICO
OBRAS PUBLICAS
P.O. Box 41243
SAN JUAN, PR 00940-1243

ORIENTAL FINANCIAL GROUP
997 SAN ROBERTO ST
SAN JUAN, PR 00926

BANCO POPULAR DE PUERTO RICO
PO BOX 71375
SAN JUAN, PR 00936-7077

FIA CARDS SERVICES
PO BOX 15019
WILMINGTON, DE 19886-5019

RELIABLE FINANCE
PO BOX 21382
SAN JUAN, PR 00928-1282

BANCO SANTANDER DE PUERTO RICO
PO BOX 362589
SAN JUAN, PR 00936-2589

GE CAPITAL / WALMART
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EL PASO, TX 79998

CITI CARDS
PO BOX 183051
COLUMBUS, PR 43218-3051

GEMB/SAMS CLUB
PO BOX 981400
EL PASO, TX 79998

CRIM
P.O. BOX 195387
SAN JUAN, PR 00919-5387

Internal Revenue Services (IRS)
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Philapelpia, PA 19114-0326

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STATION
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ISLAND FINANCE
POB 71504
SAN JUAN, PR 00936

DEPARTAMENTO DE HACIENDA
P.O. BOX 9024140
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LABORATORIO TODO OPTICA
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